

MUNISIPALITEIT
VAN
PRINS ALBERT



MUNICIPALITY
OF
PRINCE ALBERT

In – Year Report of Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act, (Act 56 of 2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 AUGUST 2009.

MONTHLY BUDGET STATEMENT

AUGUST 2020

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. This formally means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it AUGUST not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided.

mSCOA – Municipal Standard Chart of Accounts.

Legislative Framework

This report has been prepared in terms of the following enabling legislation

The Municipal Finance Management Act

Section 71: Monthly budget statements

Local Government: Municipal Finance Management Act (56/2003)

Municipal budget and reporting regulations (MBRR)

Highlighted in the text box below are the relevant sections from the MBRR:

Format of monthly budget statements

28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168{1} of the Act.

Tabling of monthly budget statements

29. The Mayor may table in the municipal council a monthly budget statement submitted to the Mayor in terms of section 71 (1) of the Act. If the Mayor does so, the monthly budget statement must be accompanied by a Mayor's report in a format set out in Schedule C.

Publication of monthly budget statements

30. {1} The monthly budget statement of a municipality must be placed on the municipality's website.

(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -

(a) summaries of monthly budget statements in alternate languages predominant in the community; and

(b) information relevant to each ward in the municipality.

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

3. The Mayor's report accompanying an in-year monthly budget statement must provide-

(a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;

(b) a summary of any financial problems or risks facing the municipality or any such entity; and

(c) any other information considered relevant by the Mayor.

1.1.1 Implementation of budget in terms of SDBIP

The municipal budget was implemented in accordance with the approved SDBIP.

1.1.2 Financial problems or risks facing the municipality

The municipality is in a position to meet its current commitments and it is anticipated that the liquidity position will improve over the current financial year.

1.1.3 Other information

The municipality approved its annual budget for 2020/21 financial year as per legislation (MFMA).

Section 2 – Resolutions

Resolutions

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –

(a) noting the monthly budget statement and any supporting documents;

(b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;

(c) noting the mid-year budget and performance assessment referred to in section 72 of the Act; (d) noting the in-year reports of any municipal entities; and

(e) any other resolutions that may be required.

IN-YEAR REPORTS 2020/2021

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

1. That the Mayor take note of the monthly statement and supporting documentation for AUGUST 2020.

Section 3 – Executive Summary

3.1 Introduction

The information boxes are referring to the legislative framework and additional explanation on certain tables as contained in the report.

3.2 Consolidated performance

3.2.1 Measured against annual budget (originally approved)

Revenue by Source

Annual Rates, Refuse Removal and Sewerage were levied in AUGUST 2020 for the 2020/2021 financial year. The amounts for rates and service charges do not represent cash received but levied amounts.

Total revenue received to date was R 19 545 040.65

The following is highlighted with regards to the variances in Revenue:

Services charges: A YTD variance of 160%. The municipality are beginning to collect services money at a more fast pace.

Interest earned – external investments: A positive YTD variance of 40%. Interest have been received from the short term investment. More money has again been invested.

Fines, penalties and forfeits: A negative YTD variance of 97%.

Agency Service: A YTD variance of 100%. Line item for Agency services has been corrected from previous reporting month.

Transfers and subsidies: A positive YTD variance of 348% are due to grant income that has been received.

Please refer to table C4 on page 14 for a Breakdown of Revenue by Source.

Operating expenditure by type

The total expenditure to date is R 12 442 339.65

With regards to the variances in respect of expenditure the following is highlighted:

Employee Cost: A positive YTD budget variance of 94%. All positions that need to fill will be freeze due to COVID-19.

Depreciation & asset impairment: A YTD budget variance of 100%. This will be corrected later in the financial year

Finance charges: A negative YTD budget variance of 100% is recorded.

Bulk purchases: A positive YTD budget variance of 193% is reflected as a result of payment to Eskom for AUGUST 2020 account

Other materials: A positive YTD budget variance of 16% is reflected as a result of cost containment measures.

Contracted services: A positive YTD budget variance of 71% is reflected as a result of no expenditure against the capital and roll-over application projects

Transfers and Subsidies: A negative YTD budget variance of 100% is recorded as a result of no payments in AUGUST 2020.

Please refer to table C4 on page 14 for Breakdown of Expenditure by Type.

Capital expenditure: YTD capital expenditure amounts to R 0.00 Spending will increase in the coming months and when the roll-over application has been approved.

Cash flow: Bank balance as at 31 AUGUST 2020 reflects a positive amount of R 52 928 045.98

Please refer to table C7 on page 17 for the Monthly Budget Statement – Cash Flow.

3.2.2 Reports, tables, charts & explanations

No summary tables and charts are included for this section of the AUGUST 2020 Budget Statement report.

3.3 Material variances from SDBIP

No variances were report for AUGUST 2020.

3.4 Remedial or corrective steps

No remedial or corrective steps are needed for AUGUST 2020.

3.5 Conclusion

The municipality can meet its current commitments and is continuously implementing controls to further enhance the cash flow position. The financial wellbeing of the municipality are being monitored to ensure that financial targets are being met as anticipated in the annual approved budget.

Section 4 – In-year budget statement tables

In-Year budget statement tables

9. *The in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely-*

- (a) Table C1 s71 Monthly Budget Statement Summary*
- (b) Table C2 Monthly Budget Statement- Financial Performance (standard classification)*
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)*
- (d) Table C4 Monthly Budget Statement- Financial Performance (revenue and expenditure)*
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)*
- (f) Table C6 Monthly Budget Statement- Financial Position*
- (g) Table C7 Monthly Budget Statement- Cash Flow*

And

11. Supporting information, charts and explanations of trends anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

4.1 Monthly budget statements

4.1.1 Table C1: S71 Monthly Budget Statement Summary

WC052 Prince Albert - Table C1 Monthly Budget Statement Summary - M02 August									
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	4 478	-	250	2 156	373	1 783	478%	4 478
Service charges	-	25 195	-	2 334	4 827	2 100	2 727	130%	25 195
Investment revenue	-	2 900	-	162	339	242	98	40%	2 900
Transfers and subsidies	-	31 104	-	452	11 622	2 592	9 030	348%	31 104
Other own revenue	-	5 676	-	313	600	473	127	27%	5 676
Total Revenue (excluding capital transfers and contributions)	-	69 353	-	3 512	19 545	5 779	13 766	238%	69 353
Employee costs	-	22 709	-	1 965	3 664	1 892	1 771	94%	22 709
Remuneration of Councillors	-	3 370	-	262	537	281	256	91%	3 370
Depreciation & asset impairment	-	3 984	-	332	664	332	332	100%	3 984
Finance charges	-	1 344	-	-	-	112	(112)	-100%	1 344
Materials and bulk purchases	-	12 977	-	1 594	3 027	1 081	1 946	180%	12 977
Transfers and subsidies	-	340	-	-	-	28	(28)	-100%	340
Other expenditure	-	24 620	-	1 534	4 550	2 052	2 499	122%	24 620
Total Expenditure	-	69 345	-	5 688	12 442	5 779	6 664	115%	69 345
Surplus/(Deficit)	-	8	-	(2 175)	7 103	1	7 102	#####	8
Transfers and subsidies - capital (monetary alloc	-	14 104	-	-	-	1 175	(1 175)	-100%	14 104
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	14 112	-	(2 175)	7 103	1 176	5 927	504%	14 112
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	14 112	-	(2 175)	7 103	1 176	5 927	504%	14 112
Capital expenditure & funds sources									
Capital expenditure	-	12 778	-	-	-	1 065	(1 065)	-100%	12 778
Capital transfers recognised	-	12 264	-	-	-	1 022	(1 022)	-100%	12 264
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	514	-	-	-	43	(43)	-100%	514
Total sources of capital funds	-	12 778	-	-	-	1 065	(1 065)	-100%	12 778
Financial position									
Total current assets	-	50 990	-	-	72 877	-	-	-	72 317
Total non current assets	-	186 693	-	-	157 927	-	-	-	158 259
Total current liabilities	-	12 611	-	-	47 456	-	-	-	45 018
Total non current liabilities	-	30 264	-	-	6 583	-	-	-	6 593
Community wealth/Equity	-	194 808	-	-	176 765	-	-	-	178 965
Cash flows									
Net cash from (used) operating	-	14 597	-	9 264	8 871	1 176	(7 695)	-654%	14 597
Net cash from (used) investing	-	(12 745)	-	-	(2 311)	(1 065)	1 247	-117%	(12 745)
Net cash from (used) financing	-	10	-	-	-	-	-	-	10
Cash/cash equivalents at the month/year end	-	28 233	-	-	59 487	26 483	(33 004)	-125%	58 542
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 508	2 635	903	769	728	717	3 560	10 175	20 995
Creditors Age Analysis									
Total Creditors	2 212	6	8	1	-	-	-	-	2 228

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub- functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC052 Prince Albert - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August										
Description	Ref	2019/20				Budget Year 2020/21				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	40 541	-	724	13 810	3 378	10 431	309%	40 541
Executive and council		-	27 866	-	31	10 401	2 322	8 079	348%	27 866
Finance and administration		-	12 675	-	693	3 409	1 056	2 352	223%	12 675
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	5 578	-	327	651	465	186	40%	5 578
Community and social services		-	2 030	-	311	617	169	448	265%	2 030
Sport and recreation		-	22	-	-	-	2	(2)	-100%	22
Public safety		-	3 526	-	16	34	294	(260)	-88%	3 526
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	1 139	-	0	0	95	(94)	-100%	1 139
Planning and development		-	56	-	-	0	5	(4)	-94%	56
Road transport		-	1 083	-	0	0	90	(90)	-100%	1 083
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	36 199	-	2 462	5 084	3 017	2 067	69%	36 199
Energy sources		-	16 450	-	1 383	2 722	1 371	1 351	99%	16 450
Water management		-	14 436	-	437	1 058	1 203	(145)	-12%	14 436
Waste water management		-	3 377	-	337	687	281	406	144%	3 377
Waste management		-	1 936	-	304	616	161	455	282%	1 936
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	83 457	-	3 512	19 545	6 955	12 590	181%	83 457
Expenditure - Functional										
<i>Governance and administration</i>		-	26 880	-	1 802	4 949	2 240	2 709	121%	26 880
Executive and council		-	7 874	-	463	970	656	314	48%	7 874
Finance and administration		-	19 007	-	1 339	3 980	1 584	2 396	151%	19 007
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 367	-	547	1 066	614	452	74%	7 367
Community and social services		-	2 537	-	194	393	211	182	86%	2 537
Sport and recreation		-	1 269	-	64	120	106	14	14%	1 269
Public safety		-	3 560	-	288	553	297	256	86%	3 560
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	7 629	-	694	1 285	636	649	102%	7 629
Planning and development		-	659	-	45	92	55	37	67%	659
Road transport		-	6 970	-	649	1 193	581	613	105%	6 970
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	27 269	-	2 645	5 141	2 272	2 869	126%	27 269
Energy sources		-	14 191	-	1 650	3 306	1 183	2 123	180%	14 191
Water management		-	4 481	-	367	698	373	325	87%	4 481
Waste water management		-	3 569	-	314	592	297	294	99%	3 569
Waste management		-	5 028	-	314	546	419	127	30%	5 028
<i>Other</i>		-	200	-	-	-	17	(17)	-100%	200
Total Expenditure - Functional	3	-	69 345	-	5 688	12 442	5 779	6 664	115%	69 345
Surplus/ (Deficit) for the year		-	14 112	-	(2 175)	7 103	1 176	5 927	504%	14 112

4.1.3 Table C3: Monthly Budget Statement- Financial Performance (Performance (revenue and expenditure by municipal vote))

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council, Municipal Manager, Financial Services, Corporate Services, Community and Social Services and Technical Services.

WC052 Prince Albert - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	27 866	-	31	10 401	2 322	8 079	347.9%	27 866
Vote 2 - DIRECTOR FINANCE		-	12 099	-	569	3 155	1 008	2 146	212.9%	12 099
Vote 3 - DIRECTOR CORPORATE		-	633	-	124	254	53	202	382.5%	633
Vote 4 - DIRECTOR COMMUNITY		-	5 578	-	327	651	465	186	40.1%	5 578
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	37 281	-	2 462	5 084	3 107	1 977	63.6%	37 281
Total Revenue by Vote	2	-	83 457	-	3 512	19 545	6 955	12 590	181.0%	83 457
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	7 874	-	463	970	656	314	47.8%	7 874
Vote 2 - DIRECTOR FINANCE		-	12 612	-	920	2 581	1 051	1 530	145.6%	12 612
Vote 3 - DIRECTOR CORPORATE		-	7 054	-	464	1 491	588	903	153.6%	7 054
Vote 4 - DIRECTOR COMMUNITY		-	7 567	-	547	1 066	631	436	69.1%	7 567
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	34 239	-	3 294	6 335	2 853	3 481	122.0%	34 239
Total Expenditure by Vote	2	-	69 345	-	5 688	12 442	5 779	6 664	115.3%	69 345
Surplus/ (Deficit) for the year	2	-	14 112	-	(2 175)	7 103	1 176	5 927	504.0%	14 112

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC052 Prince Albert - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	4 478	-	250	2 156	373	1 783	478%	4 478
Service charges - electricity revenue		-	16 260	-	1 383	2 722	1 355	1 367	101%	16 260
Service charges - water revenue		-	4 233	-	437	1 058	353	706	200%	4 233
Service charges - sanitation revenue		-	3 127	-	338	687	261	426	164%	3 127
Service charges - refuse revenue		-	1 576	-	177	359	131	228	174%	1 576
Rental of facilities and equipment		-	397	-	97	194	33	161	486%	397
Interest earned - external investments		-	2 900	-	162	339	242	98	40%	2 900
Interest earned - outstanding debtors		-	1 280	-	128	257	107	150	141%	1 280
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	3 332	-	3	7	278	(270)	-97%	3 332
Licences and permits		-	-	-	12	27	-	27	#DIV/0!	-
Agency services		-	200	-	-	-	17	(17)	-100%	200
Transfers and subsidies		-	31 104	-	452	11 622	2 592	9 030	348%	31 104
Other revenue		-	467	-	73	116	39	77	197%	467
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	69 353	-	3 512	19 545	5 779	13 766	238%	69 353
Expenditure By Type										
Employee related costs		-	22 709	-	1 965	3 664	1 892	1 771	94%	22 709
Remuneration of councillors		-	3 370	-	262	537	281	256	91%	3 370
Debt impairment		-	6 534	-	569	1 781	545	1 237	227%	6 534
Depreciation & asset impairment		-	3 984	-	332	664	332	332	100%	3 984
Finance charges		-	1 344	-	-	-	112	(112)	-100%	1 344
Bulk purchases		-	12 000	-	1 502	2 933	1 000	1 933	193%	12 000
Other materials		-	977	-	92	94	81	13	16%	977
Contracted services		-	6 552	-	429	934	546	386	71%	6 552
Transfers and subsidies		-	340	-	-	-	28	(28)	-100%	340
Other expenditure		-	11 534	-	537	1 835	961	874	91%	11 534
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	69 345	-	5 688	12 442	5 779	6 664	115%	69 345
Surplus/(Deficit)		-	8	-	(2 175)	7 103	1	7 102	10	8
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
(National / Provincial and District)		-	14 104	-	-	-	1 175	(1 175)	(0)	14 104
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	14 112	-	(2 175)	7 103	1 176			14 112
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	14 112	-	(2 175)	7 103	1 176			14 112
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	14 112	-	(2 175)	7 103	1 176			14 112
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	14 112	-	(2 175)	7 103	1 176			14 112

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC052 Prince Albert - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	3 938	-	-	-	328	(328)	-100%	3 938
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	426	-	-	-	35	(35)	-100%	426
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	8 414	-	-	-	701	(701)	-100%	8 414
Total Capital single-year expenditure	4	-	12 778	-	-	-	1 065	(1 065)	-100%	12 778
Total Capital Expenditure		-	12 778	-	-	-	1 065	(1 065)	-100%	12 778
Capital Expenditure - Functional Classification										
Governance and administration		-	3 938	-	-	-	328	(328)	-100%	3 938
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	3 938	-	-	-	328	(328)	-100%	3 938
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	426	-	-	-	35	(35)	-100%	426
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	426	-	-	-	35	(35)	-100%	426
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 468	-	-	-	372	(372)	-100%	4 468
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	4 468	-	-	-	372	(372)	-100%	4 468
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	3 946	-	-	-	329	(329)	-100%	3 946
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	2 608	-	-	-	217	(217)	-100%	2 608
Waste water management		-	1 337	-	-	-	111	(111)	-100%	1 337
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	12 778	-	-	-	1 065	(1 065)	-100%	12 778
Funded by:										
National Government		-	6 249	-	-	-	521	(521)	-100%	6 249
Provincial Government		-	6 016	-	-	-	501	(501)	-100%	6 016
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	12 264	-	-	-	1 022	(1 022)	-100%	12 264
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	514	-	-	-	43	(43)	-100%	514
Total Capital Funding		-	12 778	-	-	-	1 065	(1 065)	-100%	12 778

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC052 Prince Albert - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	28 233	-	59 487	58 542
Call investment deposits		-	-	-	-	-
Consumer debtors		-	15 954	-	5 944	6 198
Other debtors		-	6 164	-	5 668	5 801
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	639	-	1 777	1 777
Total current assets		-	50 990	-	72 877	72 317
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	18 843	-	13 625	13 625
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	166 586	-	143 037	143 369
Biological		-	-	-	-	-
Intangible		-	134	-	134	134
Other non-current assets		-	1 130	-	1 130	1 130
Total non current assets		-	186 693	-	157 927	158 259
TOTAL ASSETS		-	237 683	-	230 803	230 576
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	5	-	5	5
Consumer deposits		-	498	-	516	512
Trade and other payables		-	8 372	-	23 947	21 513
Provisions		-	3 736	-	22 989	22 989
Total current liabilities		-	12 611	-	47 456	45 018
Non current liabilities						
Borrowing		-	-	-	(5)	(5)
Provisions		-	30 264	-	6 588	6 598
Total non current liabilities		-	30 264	-	6 583	6 593
TOTAL LIABILITIES		-	42 876	-	54 039	51 611
NET ASSETS	2	-	194 808	-	176 765	178 965
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	185 308	-	167 265	169 465
Reserves		-	9 500	-	9 500	9 500
TOTAL COMMUNITY WEALTH/EQUITY	2	-	194 808	-	176 765	178 965

4.1.7 Table C7: Monthly Budget Statement – Cash Flow

WC052 Prince Albert - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	3 134	-	1 906	1 906	373	1 533	411%	3 134
Service charges		-	17 637	-	2 493	2 100	2 100	-		17 637
Other revenue		-	1 283	-	144	144	366	(223)	-61%	1 283
Government - operating		-	31 104	-	11 170	11 170	2 592	8 578	331%	31 104
Government - capital		-	14 104	-	-	-	1 175	(1 175)	-100%	14 104
Interest		-	3 796	-	306	306	348	(42)	-12%	3 796
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(56 062)	-	(6 755)	(6 755)	(5 779)	976	-17%	(56 062)
Finance charges		-	(59)	-	-	-	-	-		(59)
Transfers and Grants		-	(340)	-	-	-	-	-		(340)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	14 597	-	9 264	8 871	1 176	(7 695)	-654%	14 597
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	(2 311)	-	(2 311)	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(12 745)	-	-	-	(1 065)	(1 065)	100%	(12 745)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(12 745)	-	-	(2 311)	(1 065)	1 247	-117%	(12 745)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	10	-	-	-	-	-		10
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	10	-	-	-	-	-		10
NET INCREASE/ (DECREASE) IN CASH HELD		-	1 861	-	9 264	6 559	111			1 861
Cash/cash equivalents at beginning:		-	26 372	-	-	52 928	26 372			51 982
Cash/cash equivalents at month/year end:		-	28 233	-	-	59 487	26 483			58 542

4.1.8 Supporting Table SC2 Performance Indicators

WC052 Prince Albert - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August							
Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	7.7%	0.0%	0.0%	6.8%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	4.3%	0.0%	13.5%	12.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	-0.1%	-0.1%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	404.3%	0.0%	153.6%	160.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	223.9%	0.0%	125.4%	130.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	31.9%	0.0%	59.4%	17.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	32.7%	0.0%	18.7%	32.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	7.7%	0.0%	0.0%	6.8%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

We are experiencing errors in the new financial system relating to the aging of trade receivables and therefore cannot reflect the true aged balance. The error will be resolved in December as assured by the service provider.

WC052 Prince Albert - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August														
Description	NT Code	Budget Year 2020/21									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Ex change Transactions - Water	1200	454	624	299	295	242	213	1 150	3 566	6 843	5 465	–	–	
Trade and Other Receivables from Ex change Transactions - Electricity	1300	677	403	245	168	193	146	205	483	2 520	1 195	–	–	
Receivables from Non-ex change Transactions - Property Rates	1400	188	877	70	49	45	38	177	919	2 362	1 227	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	349	380	185	159	157	128	826	2 257	4 442	3 527	–	–	
Receivables from Exchange Transactions - Waste Management	1600	185	169	91	85	79	76	494	1 694	2 873	2 429	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	1	–	–	–	–	–	286	286	286	–	–	
Interest on Arrear Debtor Accounts	1810	127	129	0	1	–	105	639	814	1 815	1 559	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	(472)	52	13	13	12	12	68	157	(146)	261	–	–	
Total By Income Source	2000	1 508	2 635	903	769	728	717	3 560	10 175	20 995	15 949	–	–	
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	167	410	174	137	127	9	37	149	1 210	460	–	–	
Commercial	2300	304	249	71	62	89	118	120	132	1 147	522	–	–	
Households	2400	1 098	1 453	636	561	503	576	3 316	9 281	17 423	14 237	–	–	
Other	2500	(61)	523	23	9	9	14	86	612	1 214	729	–	–	
Total By Customer Group	2600	1 508	2 635	903	769	728	717	3 560	10 175	20 995	15 949	–	–	

Section 6 – Creditors' analysis

6.1 Supporting Table SC4 - Creditors' age analysis

We are experiencing errors in the new financial system relating to the aging of trade creditors and therefore cannot reflect the true aged balance. The error will be resolved in December as assured by the service provider.

WC052 Prince Albert - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August										
Description	NT Code	Budget Year 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	1 727	–	–	–	–	–	–	–	1 727
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	485	6	–	1	–	–	–	–	493
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	8	–	–	–	–	–	8
Total By Customer Type	1000	2 212	6	8	1	–	–	–	–	2 228

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

No investments made.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipt

WC052 Prince Albert - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		–	26 283	–	1 958	12 301	1 915	10 386	542.2%	26 283
Local Government Equitable Share		–	22 985	–	–	10 343	1 915	8 428	440.0%	22 985
Local Government Financial Managememe		–	1 700	–	1 700	1 700	–	1 700	#DIV/0!	1 700
Expanded Public Works Programme		–	1 032	–	258	258	–	258	#DIV/0!	1 032
Municipal Infrastructure Grant		–	357	–	–	–	–	–	–	357
Disaster relief fund		–	209	–	–	–	–	–	–	209
Provincial Government:		–	2 297	–	680	680	–	680	#DIV/0!	2 297
Financial Management Support (WC_FMGSG)		–	401	–	–	–	–	–	–	401
Financial Management Capacity Building		–	–	–	–	–	–	–	–	–
Thusong Centre		–	–	–	–	–	–	–	–	–
Library Grant		–	1 790	–	680	680	–	680	#DIV/0!	1 790
Housing		–	–	–	–	–	–	–	–	–
CDW		–	56	–	–	–	–	–	–	56
Road Maintenance		–	50	–	–	–	–	–	–	50
COVID-19		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	–	–	–	–	–	–	–	–
Drought Relief		–	–	–	–	–	–	–	–	–
mSCOA		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Other grant providers:		–	2 524	–	–	–	–	–	–	2 524
Skills Development Fund Levy		–	24	–	–	–	–	–	–	24
SKDM DISASTER RELIEF GRANT		–	–	–	–	–	–	–	–	–
Service in kind		–	2 500	–	–	–	–	–	–	2 500
Total Operating Transfers and Grants	5	–	31 104	–	2 638	12 981	1 915	11 065	577.7%	31 104
Capital Transfers and Grants										
National Government:		–	7 186	–	–	490	–	490	#DIV/0!	7 186
Municipal Infrastructure Grant (MIG)		–	7 186	–	–	490	–	490	#DIV/0!	7 186
Integrated National Electrification Programme		–	–	–	–	–	–	–	–	–
Water Service Infrastructure Grant		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	6 918	–	–	–	–	–	–	6 918
Provincial Draught relief		–	2 418	–	–	–	–	–	–	2 418
Maintenance of Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Projects Grant (RSEP)		–	4 500	–	–	–	–	–	–	4 500
Total Capital Transfers and Grants	5	–	14 104	–	–	490	–	490	#DIV/0!	14 104
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	45 208	–	2 638	13 471	1 915	11 555	603.3%	45 208

8.2 Supporting Table SC7 – Grant expenditure

WC052 Prince Albert - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	26 283	-	690	942	-	942	#DIV/0!	26 283
Local Government Equitable Share		-	22 985	-	-	-	-	-	-	22 985
Local Government Financial Managemem		-	1 700	-	486	579	-	579	#DIV/0!	1 700
Expanded Public Works Programme		-	1 032	-	173	304	-	304	#DIV/0!	1 032
Municipal Infrastructure Grant		-	357	-	31	58	-	58	#DIV/0!	357
Disaster relief fund		-	209	-	-	-	-	-	-	209
Provincial Government:		-	2 297	-	(237)	338	-	28	#DIV/0!	2 297
Financial Management Support (WC_FMGS)		-	401	-	(373)	28	-	28	#DIV/0!	401
Financial Management Capacity Building		-	-	-	-	-	-	-	-	-
Thusong Centre		-	-	-	2	49	-	-	-	-
Library Grant		-	1 790	-	134	259	-	-	-	1 790
Housing		-	-	-	-	-	-	-	-	-
CDW		-	56	-	-	0	-	-	-	56
Road Maintenance		-	50	-	-	-	-	-	-	50
COVID-19		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Drought Relief		-	-	-	-	-	-	-	-	-
mSCOA		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Other grant providers:		-	2 524	-	-	-	-	-	-	2 524
Skills Development Fund Levy		-	24	-	-	-	-	-	-	24
SKDM DISASTER RELIEF GRANT		-	-	-	-	-	-	-	-	-
Service in kind		-	2 500	-	-	-	-	-	-	2 500
Total operating expenditure of Transfers and Grants:		-	31 104	-	452	1 279	-	970	#DIV/0!	31 104
Capital expenditure of Transfers and Grants										
National Government:		-	7 186	-	-	-	-	-	-	7 186
Municipal Infrastructure Grant (MIG)		-	7 186	-	-	-	-	-	-	7 186
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Water Service Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	6 918	-	-	-	-	-	-	6 918
Provincial Draught relief		-	2 418	-	-	-	-	-	-	2 418
Maintenance of Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects Grant (RSEP)		-	4 500	-	-	-	-	-	-	4 500
Total capital expenditure of Transfers and Grants		-	14 104	-	-	-	-	-	-	14 104
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	45 208	-	452	1 279	-	970	#DIV/0!	45 208

Section 9 – Capital expenditure

9.1 Supporting Table SC12

WC052 Prince Albert - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	1 065	-	-		1 065	-		
August	-	1 065	-	-		2 130	-		
September	-	1 065	-	-		3 195	-		
October	-	1 065	-	-		4 259	-		
November	-	1 065	-	-		5 324	-		
December	-	1 065	-	-		6 389	-		
January	-	1 065	-	-		7 454	-		
February	-	1 065	-	-		8 519	-		
March	-	1 065	-	-		9 584	-		
April	-	1 065	-	-		10 648	-		
May	-	1 065	-	-		11 713	-		
June	-	1 065	-	-		12 778	-		
Total Capital expenditure	-	12 778	-	-					

Section 10- Employee related Costs

10.1 Supporting Table SC 8

The table below reports on the salaries, allowances and benefits of staff in terms of section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003).

WC052 Prince Albert - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August										
Summary of Employee and Councillor remuneration	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	3 060	-	236	485	255	230	90%	3 060
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	311	-	26	52	26	26	100%	311
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	3 370	-	262	537	281	256	91%	3 370
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	3 333	-	231	458	278	180	65%	3 333
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	96	-	8	16	8	8	100%	96
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	3	-	0	0	0	0	64%	3
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	3 432	-	239	474	286	188	66%	3 432
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	12 186	-	1 057	2 311	1 016	1 295	128%	12 186
Pension and UIF Contributions		-	1 863	-	160	334	155	178	115%	1 863
Medical Aid Contributions		-	706	-	53	106	59	47	80%	706
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	1 224	-	-	-	102	(102)	-100%	1 224
Motor Vehicle Allowance		-	301	-	25	50	25	25	100%	301
Cellphone Allowance		-	85	-	8	16	7	9	128%	85
Housing Allowances		-	120	-	9	19	10	9	95%	120
Other benefits and allowances		-	1 755	-	121	272	146	126	86%	1 755
Payments in lieu of leave		-	448	-	3	3	37	(35)	-93%	448
Long service awards		-	126	-	-	32	11	21	203%	126
Post-retirement benefit obligations		-	462	-	23	47	39	8	22%	462
Sub Total - Other Municipal Staff		-	19 277	-	1 460	3 190	1 606	1 583	99%	19 277
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	26 079	-	1 960	4 201	2 173	2 027	93%	26 079
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	26 079	-	1 960	4 201	2 173	2 027	93%	26 079
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	22 709	-	1 699	3 664	1 892	1 771	94%	22 709

Section 11 – Actuals and Revised Targets for cash Receipts

11.1 Supporting Table SC9 – Actuals and revised targets for cash receipts

WC052 Prince Albert - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August																
Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1	Outcome	Outcome	Outcome	Budget	2020/21	+1 2021/22	+2 2022/23								
Cash Receipts By Source																
Property rates		1 906	250	--	--	--	--	--	--	--	--	--	978	3 134	3 370	3 622
Service charges - electricity revenue		1 339	1 383	--	--	--	--	--	--	--	--	--	8 660	11 382	12 234	13 149
Service charges - water revenue		621	437	--	--	--	--	--	--	--	--	--	1 904	2 963	3 185	3 424
Service charges - sanitation revenue		350	338	--	--	--	--	--	--	--	--	--	1 502	2 189	2 353	2 529
Service charges - refuse		183	177	--	--	--	--	--	--	--	--	--	744	1 103	1 186	1 275
Rental of facilities and equipment		97	97	--	--	--	--	--	--	--	--	--	84	278	296	315
Interest earned - external investments		177	162	--	--	--	--	--	--	--	--	--	2 561	2 900	2 975	3 000
Interest earned - outstanding debtors		129	128	--	--	--	--	--	--	--	--	--	639	896	963	1 035
Dividends received		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits		4	3	--	--	--	--	--	--	--	--	--	330	338	314	319
Licences and permits		14	12	--	--	--	--	--	--	--	--	--	(27)	--	--	--
Agency services		--	--	--	--	--	--	--	--	--	--	--	200	200	175	180
Transfer receipts - operating		11 170	452	--	--	--	--	--	--	--	--	--	19 482	31 104	31 449	33 464
Other revenue		42	73	--	--	--	--	--	--	--	--	--	351	467	473	479
Cash Receipts by Source		16 033	3 512	--	37 409	56 954	58 972	62 792								
Other Cash Flows by Source																
Transfer receipts - capital		--	--	--	--	--	--	--	--	--	--	--	14 104	14 104	10 392	9 558
Contributions & Contributed assets		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Proceeds on disposal of PPE		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Short term loans		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Borrowing long term/refinancing		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Increase in consumer deposits		--	--	--	--	--	--	--	--	--	--	--	10	10	10	10
Receipt of non-current debtors		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Receipt of non-current receivables		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Change in non-current investments		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Cash Receipts by Source		16 033	3 512	--	51 522	71 067	69 374	72 360								
Cash Payments by Type																
Employee related costs		1 699	1 965	--	--	--	--	--	--	--	--	--	18 008	21 672	21 790	22 816
Remuneration of councillors		275	262	--	--	--	--	--	--	--	--	--	2 834	3 370	3 554	3 679
Interest paid		1 213	569	--	--	--	--	--	--	--	--	--	(1 722)	59	59	59
Bulk purchases - Electricity		332	332	--	--	--	--	--	--	--	--	--	11 305	11 969	12 586	13 236
Bulk purchases - Water & Sewer		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Other materials		1 431	1 502	--	--	--	--	--	--	--	--	--	(1 959)	974	766	765
Contracted services		2	92	--	--	--	--	--	--	--	--	--	6 441	6 535	6 009	6 115
Grants and subsidies paid - other municipalities		505	429	--	--	--	--	--	--	--	--	--	(934)	--	--	--
Grants and subsidies paid - other		--	--	--	--	--	--	--	--	--	--	--	340	340	340	340
General expenses		1 298	537	--	--	--	--	--	--	--	--	--	9 669	11 504	11 497	11 600
Cash Payments by Type		6 755	5 688	--	43 982	56 425	56 601	58 610								
Other Cash Flows/Payments by Type																
Capital assets		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Repayment of borrowing		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Other Cash Flows/Payments		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Cash Payments by Type		6 755	5 688	--	43 982	56 425	56 601	58 610								
NET INCREASE/(DECREASE) IN CASH HELD		9 278	(2 175)	--	7 540	14 643	12 772	13 750								
Cash/cash equivalents at the monthly year beginning:		51 982	61 260	59 085	59 085	59 085	59 085	59 085	59 085	59 085	59 085	59 085	59 085	51 982	66 625	79 397
Cash/cash equivalents at the monthly year end:		61 260	59 085	59 085	59 085	59 085	59 085	59 085	59 085	59 085	59 085	59 085	66 625	66 625	79 397	93 147

Section 12 – Capital Expenditure by asset class

12.1 Supporting Table SC13a - Capital expenditure on new assets

WC052 Prince Albert - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure			7 805				650	650	100.0%	7 805
Roads Infrastructure			4 468				372	372	100.0%	4 468
Roads										
Road Structures			4 468				372	372	100.0%	4 468
Road Furniture										
Capital Spares										
Storm water infrastructure			1 337				111	111	100.0%	1 337
Drainage Collection			1 337				111	111	100.0%	1 337
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure			1 999				167	167	100.0%	1 999
Dams and Weirs			1 999				167	167	100.0%	1 999
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PIV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revolments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Crochets										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage Assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment Properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other Assets			3 913				326	326	100.0%	3 913
Operational Buildings			3 913				326	326	100.0%	3 913
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment			25				2	2	100.0%	25
Computer Equipment			25				2	2	100.0%	25
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment			159				13	13	100.0%	159
Machinery and Equipment			159				13	13	100.0%	159
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets			11 902				992	992	100.0%	11 902

12.2 Supporting Table SC13b - Capital expenditure on renewal of assets by asset class

WC052 Prince Albert - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02										
Description	Ref	2019/20	Budget Year 2020/21					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
R thousands										
Infrastructure			450	-	-	-	38	38	100.0%	450
Roads Infrastructure			-	-	-	-	-	-	-	-
Roads			-	-	-	-	-	-	-	-
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-
Power Plants			-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure			450	-	-	-	38	38	100.0%	450
Dams and Weirs			-	-	-	-	-	-	-	-
Boreholes			450	-	-	-	38	38	100.0%	450
Reservoirs			-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-
Pump Station			-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Community Assets			426	-	-	-	35	35	100.0%	426
Community Facilities			-	-	-	-	-	-	-	-
Halls			-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-
Clubs			-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	-	-	-	-	-	-	-
Testing Stations			-	-	-	-	-	-	-	-
Museums			-	-	-	-	-	-	-	-
Galleries			-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-
Cemeteries/Crematoria			-	-	-	-	-	-	-	-
Police			-	-	-	-	-	-	-	-
Public			-	-	-	-	-	-	-	-
Public Open Space			-	-	-	-	-	-	-	-
Nature Reserves			-	-	-	-	-	-	-	-
Public Ablution Facilities			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Stalls			-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-
Airports			-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Sport and Recreation Facilities			426	-	-	-	35	35	100.0%	426
Indoor Facilities			-	-	-	-	-	-	-	-
Outdoor Facilities			426	-	-	-	35	35	100.0%	426
Capital Spares			-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-
Monuments			-	-	-	-	-	-	-	-
Historic Buildings			-	-	-	-	-	-	-	-
Works of Art			-	-	-	-	-	-	-	-
Conservation Areas			-	-	-	-	-	-	-	-
Other Heritage			-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-
Municipal Offices			-	-	-	-	-	-	-	-
Pay/Enquiry Points			-	-	-	-	-	-	-	-
Building Plan Offices			-	-	-	-	-	-	-	-
Workshops			-	-	-	-	-	-	-	-
Yards			-	-	-	-	-	-	-	-
Stores			-	-	-	-	-	-	-	-
Laboratories			-	-	-	-	-	-	-	-
Training Centres			-	-	-	-	-	-	-	-
Manufacturing Plant			-	-	-	-	-	-	-	-
Depots			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-
Staff Housing			-	-	-	-	-	-	-	-
Social Housing			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-
Service Licences			-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-
Water Rights			-	-	-	-	-	-	-	-
Effluent Licences			-	-	-	-	-	-	-	-
Solid Waste Licences			-	-	-	-	-	-	-	-
Computer Software and Applications			-	-	-	-	-	-	-	-
Land Settlement Software Applications			-	-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-
Transport Assets			-	-	-	-	-	-	-	-
Transport Assets			-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1		876	-	-	-	73	73	100.0%	876

PART 3 - ACCOUNTING OFFICER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **A Vorster**, accounting officer of **Prince Albert Municipality**, hereby certify that:

- Monthly budget statement

For the month ended **September 2020** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: **A Vorster**

Municipal Manager of **Prince Albert Municipality WC052**

Signature

A handwritten signature in black ink, consisting of a stylized 'A' and 'V' intertwined, written over a horizontal line.

Date 10 September 2020